



3013 (02-09-04)

ANNUAL REPORT

OF

Name: GLENDALE WATER UTILITY Principal Office: 5909 NORTH MILWAUKEE RIVER PARKWAY
 GLENDALE, WI 53209 For the Year Ended: DECEMBER 31, 2000 **WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

GLENDALE WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLENDALE WATER UTILITY

Utility Address: 5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

When was utility organized? 6/7/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GRACE A FLEISNER

Title: COMPTROLLER

Office Address:

5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 2/16/2001

Period covered by most recent audit: JANUARY 1, 2000 - DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: RICHARD F MASLOWSKI

Title: SECRETARY

Office Address:
5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

Name: WILLIAM M HUEGEL

Title: CHAIRMAN

Office Address:
5909 NORTH MILWAUKEE RIVER PARKWAY
GLENDALE, WI 53209

Telephone: (414) 228 - 1717

Fax Number: (414) 228 - 1707

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- DAVID EASTMAN
- WILLIAM M HUEGEL, CHAIRMAN
- RICHARD E MASLOWSKI, SECRETARY

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NORTH SHORE WATER COMMISSION
400 WEST BEND ROAD
MILWAUKEE, WI 53217

Contact Person: ROGER JOHNSON
Title: MANAGER
Telephone: (414) 963 - 0160
Fax Number: (414) 967 - 5142

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/9999

Provide a brief description of the nature of Contract Operations being provided:

Commission provides for the intake, pumping, and treatment of water furnished to three municipalities. Operating costs of the North Shore Water Commission are borne by the three municipalities based on their Pro-Rata share of metered water delivered.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,696,133	1,619,930	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	880,720	985,270	2
Depreciation Expense (403)	308,622	289,200	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,273	188,084	5
Total Operating Expenses	1,384,615	1,462,554	
Net Operating Income	311,518	157,376	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	311,518	157,376	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	(123)	9
Interest and Dividend Income (419)	61,617	45,249	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	61,617	45,126	
Total Income	373,135	202,502	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	373,135	202,502	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	57,124	57,405	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	57,124	57,405	
Net Income	316,011	145,097	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,703,088	4,557,991	20
Balance Transferred from Income (433)	316,011	145,097	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,019,099	4,703,088	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT EARNINGS FROM LGOIP	61,617	5
Total (Acct. 419):	61,617	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,696,133	0	0	0	1,696,133	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,696,133	0	0	0	1,696,133	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	144,670		144,670	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	7,208		7,208	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,457		9,457	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	161,335	0	161,335	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,323,803	13,991,148	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,549,579	4,249,873	2
Net Utility Plant	9,774,224	9,741,275	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,774,224	9,741,275	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,944	7,944	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,551	4,428	6
Net Nonutility Property	3,393	3,516	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	3,393	3,516	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(7,550)	64,053	10
Special Deposits (132-134)	154,681	114,533	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	1,008,823	960,187	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	53,575	29,515	15
Other Accounts Receivable (143)	43,733	36,688	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	196,763	300,025	18
Materials and Supplies (151-163)	33,597	36,546	19
Prepayments (165)	23,250	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	258,403	277,505	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,765,425	1,819,202	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	42,127	88,142	25
Total Deferred Debits	42,127	88,142	
Total Assets and Other Debits	11,585,169	11,652,135	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,265,810	1,231,242	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,019,099	4,703,088	28
Total Proprietary Capital	6,284,909	5,934,330	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,158,904	1,415,196	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,158,904	1,415,196	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	26,986	71,285	33
Payables to Municipality (233)	149,265	262,566	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	12,990	18,158	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	1,428	2,692	41
Total Current and Accrued Liabilities	190,669	354,701	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	41,531	38,752	44
Total Deferred Credits	41,531	38,752	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,909,156	3,909,156	49
Total Liabilities and Other Credits	11,585,169	11,652,135	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	14,323,803	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	14,323,803	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,549,579	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,549,579	0	0	0	
Net Utility Plant	9,774,224	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	4,249,873				4,249,873	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	308,622				308,622	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,317				19,317	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	900				900	10
Other credits (specify):						11
TRANSPORTATION EXPENSE	1,914				1,914	12
Total credits	330,753	0	0	0	330,753	13
Debits during year						14
Book cost of plant retired	29,809				29,809	15
Cost of removal	1,238				1,238	16
Other debits (specify):						17
					0	18
Total debits	31,047	0	0	0	31,047	19
Balance End of Year	4,549,579	0	0	0	4,549,579	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,944			7,944	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	7,944	0	0	7,944	
Less accum. prov. depr. & amort. (122)	4,428	123		4,551	3
Net Nonutility Property	3,516	(123)	0	3,393	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	33,597	36,546 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	33,597	36,546

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,231,242	1
Changes during year (explain):		
METER CONTRIBUTION SEWER 50/50 SPLIT ON COST	34,568	2
Balance end of year	<u><u>1,265,810</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	04/01/1994	04/01/2000	4.00%	0	1
GENERAL OBLIGATION NOTES	06/01/1996	06/01/2002	4.90%	175,000	2
GENERAL OBLIGATION NOTES	06/15/1998	04/01/2008	4.38%	550,997	3
GENERAL OBLIGATION NOTES	06/01/1999	04/01/2009	3.93%	324,907	4
GENERAL OBLIGATION NOTES	04/01/1995	04/01/2001	5.25%	108,000	5
Total for Account 223				1,158,904	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	195,273	2
Charged electric department expense		3
Charged sewer department expense	7,205	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>202,478</u>	
Taxes paid during year:		
County, state and local taxes	190,671	6
Social Security taxes	9,711	7
PSC Remainder Assessment	2,096	8
Other (explain):		
NONE		9
Total payments and other debits	<u>202,478</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
1994 - \$400,000 GO NOTES	1,925	1,925	3,850	0	3
1995 - \$108,000 GO NOTES	1,418	5,670	5,670	1,418	4
1996 - \$175,000 GO NOTES	2,144	8,575	8,575	2,144	5
1998 - \$2,675,000 GO NOTES	6,612	24,657	25,254	6,015	6
1999 - \$4,045,000 GO NOTES	6,059	16,297	18,943	3,413	7
Subtotal	18,158	57,124	62,292	12,990	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	18,158	57,124	62,292	12,990	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,909,156	0	0	0	0	3,909,156	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,909,156	0	0	0	0	3,909,156	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
EMERGENCY FUND	11,500	7
MAINTENANCE FUND	143,181	8
Total (Acct. 134):	154,681	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,575	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	53,575	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	21,833	14
Merchandising, jobbing and contract work		15
Other (specify):		
DUE FROM CUSTOMERS-STORM WATER FEES	8,327	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
ENVIRONMENTAL FEES	8,476	17
RECEIVABLE FROM CITY OF GLENDALE	5,000	18
MISC. CUSTOMER ACCOUNT RECEIVABLE	97	19
Total (Acct. 143):	43,733	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	88,508	20
PAYABLES TO CITY OF GLENDALE	43,225	21
ACCRUED PAYROLL	37,314	22
TAXES ACCRUED	27,716	23
Total (Acct. 145):	196,763	
Prepayments (165):		
SOFTWARE SUPPORT CONTRACT	23,250	24
Total (Acct. 165):	23,250	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
OZONE MEMBRANE STUDY	42,127	29
Total (Acct. 186):	42,127	
Payables to Municipality (233):		
STORM FEES FOR CITY	26,680	30
ENVIRONMENTAL FEES FOR CITY	27,021	31
SEWER FUND FOR CITY	95,564	32
Total (Acct. 233):	149,265	
Other Deferred Credits (253):		
DEFERRED SICK PAY AND VACATION	41,531	33
Total (Acct. 253):	41,531	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	14,157,475	0	0	0	14,157,475	1
Materials and Supplies	35,071	0	0	0	35,071	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,399,726	0	0	0	4,399,726	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,909,156	0	0	0	3,909,156	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,883,664	0	0	0	5,883,664	
Net Operating Income	311,518	0	0	0	311,518	8
Net Operating Income as a percent of Average Net Rate Base						
	5.29%	N/A	N/A	N/A	5.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,248,526	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,861,093	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,109,619	
Net Income		
Net Income	316,011	5
 Percent Return on Proprietary Capital	 5.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

A/C #186 No amortization has been taken on the Ozone Membrane Study. Amortization was taken on the water stand pipe repainting which was approved on October 22, 1996.

Identification and Ownership - Contacts (Page iv)

November 9, 2001

Ms. Grace A. Fleisner, Comptroller
Glendale Water Utility
5909 North Milwaukee River Parkway
Glendale, WI 53209-3815

2000 Analytical Review DWCCA-2260-ELE

Dear Ms. Fleisner:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

In the future, revenues from tariff WCC-1, Water Conveyance Charge should be reported in Account 474, Other Water Revenues (Water) instead of Account 460, Unmetered Sales to General Customers (Industrial). Thanks for your cooperation in this matter.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\2260.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,649,573	1
Total Sales of Water	1,649,573	
Other Operating Revenues		
Forfeited Discounts (470)	9,831	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	10,077	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	26,652	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	46,560	
Total Operating Revenues	1,696,133	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	462,194	8
Pumping Expenses (620-633)	0	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	283,736	11
Customer Accounts Expenses (901-905)	37,444	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	97,346	14
Total Operation and Maintenance Expenses	880,720	
Other Operating Expenses		
Depreciation Expense (403)	308,622	15
Amortization Expense (404-407)		16
Taxes (408)	195,273	17
Total Other Operating Expenses	503,895	
Total Operating Expenses	1,384,615	
NET OPERATING INCOME	311,518	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	2	500	787	3
Total Unmetered Sales to General Customers (460)	2	500	787	
Metered Sales to General Customers (461)				
Residential	3,984	282,557	698,980	4
Commercial	460	260,875	435,604	5
Industrial	37	131,591	185,359	6
Total Metered Sales to General Customers (461)	4,481	675,023	1,319,943	
Private Fire Protection Service (462)	89		32,960	7
Public Fire Protection Service (463)	1		267,623	8
Other Sales to Public Authorities (464)	17	17,649	28,260	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,590	693,172	1,649,573	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	267,623	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	267,623	
Forfeited Discounts (470):		
Customer late payment charges	9,831	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,831	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CELLULAR RENT	10,077	8
Total Rents from Water Property (472)	10,077	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,652	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	26,652	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
SOURCE OF SUPPLY EXPENSES	
Operation Supervision and Engineering (600)	1
Operation Labor and Expenses (601)	2
Purchased Water (602)	3 462,194
Miscellaneous Expenses (603)	4
Rents (604)	5
Maintenance Supervision and Engineering (610)	6
Maintenance of Structures and Improvements (611)	7
Maintenance of Collecting and Impounding Reservoirs (612)	8
Maintenance of Lake, River and Other Intakes (613)	9
Maintenance of Wells and Springs (614)	10
Maintenance of Infiltration Galleries and Tunnels (615)	11
Maintenance of Supply Mains (616)	12
Maintenance of Miscellaneous Water Source Plant (617)	13
Total Source of Supply Expenses	462,194
 PUMPING EXPENSES	
Operation Supervision and Engineering (620)	14
Fuel for Power Production (621)	15
Power Production Labor and Expenses (622)	16
Fuel or Power Purchased for Pumping (623)	17
Pumping Labor and Expenses (624)	18
Expenses Transferred--Credit (625)	19
Miscellaneous Expenses (626)	20
Rents (627)	21
Maintenance Supervision and Engineering (630)	22
Maintenance of Structures and Improvements (631)	23
Maintenance of Power Production Equipment (632)	24
Maintenance of Pumping Equipment (633)	25
Total Pumping Expenses	0
 WATER TREATMENT EXPENSES	
Operation Supervision and Engineering (640)	26
Chemicals (641)	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
WATER TREATMENT EXPENSES	
Operation Labor and Expenses (642)	28
Miscellaneous Expenses (643)	29
Rents (644)	30
Maintenance Supervision and Engineering (650)	31
Maintenance of Structures and Improvements (651)	32
Maintenance of Water Treatment Equipment (652)	33
Total Water Treatment Expenses	0
 TRANSMISSION AND DISTRIBUTION EXPENSES	
Operation Supervision and Engineering (660)	34
Storage Facilities Expenses (661)	35
Transmission and Distribution Lines Expenses (662)	42,001 36
Meter Expenses (663)	37
Customer Installations Expenses (664)	6,173 38
Miscellaneous Expenses (665)	625 39
Rents (666)	7,200 40
Maintenance Supervision and Engineering (670)	41
Maintenance of Structures and Improvements (671)	42
Maintenance of Distribution Reservoirs and Standpipes (672)	47,443 43
Maintenance of Transmission and Distribution Mains (673)	150,872 44
Maintenance of Fire Mains (674)	45
Maintenance of Services (675)	6,278 46
Maintenance of Meters (676)	47
Maintenance of Hydrants (677)	23,144 48
Maintenance of Miscellaneous Plant (678)	49
Total Transmission and Distribution Expenses	283,736
 CUSTOMER ACCOUNTS EXPENSES	
Supervision (901)	50
Meter Reading Labor (902)	3,561 51
Customer Records and Collection Expenses (903)	33,883 52
Uncollectible Accounts (904)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	37,444	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	46,573	56
Office Supplies and Expenses (921)	3,011	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,870	59
Property Insurance (924)	6,751	60
Injuries and Damages (925)	4,538	61
Employee Pensions and Benefits (926)	17,542	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,057	65
Rents (931)	5,004	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	97,346	
 Total Operation and Maintenance Expenses	 880,720	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		190,671	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	TAX EQUIVALENT ON METERS ALLOCATED 50% TO SEWER	7,205	2
Net property tax equivalent		183,466	
Social Security		9,711	3
PSC Remainder Assessment		2,096	4
Other (specify): NONE			5
Total tax expense		195,273	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		5.430000				4
Local tax rate	mills		6.650000				5
School tax rate	mills		11.470000				6
Voc. school tax rate	mills		1.990000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.670000				9
Total tax rate	mills		27.410000				10
Less: state credit	mills		1.910000				11
Net tax rate	mills		25.500000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.650000				14
Combined School Tax Rate	mills		13.460000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.110000				17
Total Tax Rate	mills		27.410000				18
Ratio of Local and School Tax to Total	dec.		0.733674				19
Total tax net of state credit	mills		25.500000				20
Net Local and School Tax Rate	mills		18.708683				21
Utility Plant, Jan. 1	\$	13,991,150	13,991,150				22
Materials & Supplies	\$	36,546	36,546				23
Subtotal	\$	14,027,696	14,027,696				24
Less: Plant Outside Limits	\$	4,031,115	4,031,115				25
Taxable Assets	\$	9,996,581	9,996,581				26
Assessment Ratio	dec.		1.019506				27
Assessed Value	\$	10,191,574	10,191,574				28
Net Local & School Rate	mills		18.708683				29
Tax Equiv. Computed for Current Year	\$	190,671	190,671				30
Tax Equivalent per 1994 PSC Report	\$	162,572					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	190,671					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	5,172		3
Total Intangible Plant	5,172	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	515,249		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	230,618		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	745,867	0	
PUMPING PLANT			
Land and Land Rights (320)	18,939		12
Structures and Improvements (321)	264,176		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	49,518		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	411,617		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	744,250	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	26,825		21
Structures and Improvements (331)	526,714		22
Water Treatment Equipment (332)	1,333,032	122,306	23
Total Water Treatment Plant	1,886,571	122,306	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,250		24
Structures and Improvements (341)	7,156		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			5,172	3
Total Intangible Plant	0	0	5,172	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			515,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			230,618	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	745,867	
PUMPING PLANT				
Land and Land Rights (320)			18,939	12
Structures and Improvements (321)			264,176	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			49,518	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			411,617	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	744,250	
WATER TREATMENT PLANT				
Land and Land Rights (330)			26,825	21
Structures and Improvements (331)			526,714	22
Water Treatment Equipment (332)			1,455,338	23
Total Water Treatment Plant	0	0	2,008,877	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,250	24
Structures and Improvements (341)			7,156	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	157,092		26
Transmission and Distribution Mains (343)	6,298,452	110,313	27
Fire Mains (344)	0		28
Services (345)	1,507,310	15,031	29
Meters (346)	1,119,666	86,594	30
Hydrants (348)	761,966	17,772	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,852,892	229,710	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,181		34
Office Furniture and Equipment (391)	27,737		35
Computer Equipment (391.1)	77,666	7,259	36
Transportation Equipment (392)	44,499		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	75,373	3,188	39
Laboratory Equipment (395)	14,461		40
Power Operated Equipment (396)	59,631		41
Communication Equipment (397)	452,331		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	517	1	44
Other Tangible Property (399)	0		45
Total General Plant	756,396	10,448	
Total utility plant in service directly assignable	13,991,148	362,464	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,991,148	362,464	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			157,092 26
Transmission and Distribution Mains (343)	8,102		6,400,663 27
Fire Mains (344)			0 28
Services (345)			1,522,341 29
Meters (346)	17,787		1,188,473 30
Hydrants (348)	3,920		775,818 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	29,809	0	10,052,793
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,181 34
Office Furniture and Equipment (391)			27,737 35
Computer Equipment (391.1)			84,925 36
Transportation Equipment (392)			44,499 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			78,561 39
Laboratory Equipment (395)			14,461 40
Power Operated Equipment (396)			59,631 41
Communication Equipment (397)			452,331 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			518 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	766,844
Total utility plant in service directly assignable	29,809	0	14,323,803
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	29,809	0	14,323,803

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	167,234	1.72%	8,863	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	79,021	1.77%	4,080	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	246,255		12,943	
PUMPING PLANT				
Structures and Improvements (321)	97,613	2.43%	6,421	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	29,933	4.42%	2,188	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	307,822	4.42%	18,197	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	435,368		26,806	
WATER TREATMENT PLANT				
Structures and Improvements (331)	308,512	2.50%	13,168	16
Water Treatment Equipment (332)	734,150	3.24%	45,172	17
Total Water Treatment Plant	1,042,662		58,340	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	4,875	2.22%	160	18
Distribution Reservoirs and Standpipes (342)	103,484	2.27%	3,566	19
Transmission and Distribution Mains (343)	1,004,953	0.93%	59,050	20
Fire Mains (344)	0			21
Services (345)	611,205	2.09%	33,751	22
Meters (346)	243,696	5.00%	57,702	23
Hydrants (348)	169,143	1.79%	13,762	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,137,356		167,991	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					176,097	3
314					0	4
315					0	5
316					83,101	6
317					0	7
	0	0	0	0	259,198	
321					104,034	8
322					0	9
323					32,121	10
324					0	11
325					326,019	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	462,174	
331					321,680	16
332					779,322	17
	0	0	0	0	1,101,002	
341					5,035	18
342					107,050	19
343	8,102				1,055,901	20
344					0	21
345					644,956	22
346	17,787		900		284,511	23
348	3,920	1,238			177,747	24
349					0	25
	29,809	1,238	900	0	2,275,200	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	1,869	2.27%	94	26
Office Furniture and Equipment (391)	23,723	5.88%	1,033	27
Computer Equipment (391.1)	59,469	25.00%	11,181	28
Transportation Equipment (392)	42,585	10.56%	1,914	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	60,942	6.25%	4,813	31
Laboratory Equipment (395)	8,137	5.88%	850	32
Power Operated Equipment (396)	24,118	6.07%	3,572	33
Communication Equipment (397)	167,363	9.09%	40,264	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	26	10.00%	52	36
Other Tangible Property (399)	0			37
Total General Plant	<u>388,232</u>		<u>63,773</u>	
Total accum. prov. directly assignable	4,249,873		329,853	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>4,249,873</u></u>		 <u><u>329,853</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					1,963	26
391					24,756	27
391.1					70,650	28
392					44,499	29
393					0	30
394					65,755	31
395					8,987	32
396					27,690	33
397					207,627	34
397.1					0	35
398					78	36
399					0	37
	0	0	0	0	452,005	
	29,809	1,238	900	0	4,549,579	
					0	38
	29,809	1,238	900	0	4,549,579	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		49,600		49,600	1
February		47,600		47,600	2
March		50,700		50,700	3
April		49,100		49,100	4
May		55,500		55,500	5
June		61,600		61,600	6
July		71,000		71,000	7
August		69,000		69,000	8
September		57,400		57,400	9
October		55,000		55,000	10
November		44,900		44,900	11
December		47,700		47,700	12
Total for year	0	659,100	0	659,100	
Less: Measured or estimated water used in main flushing and water treatment during year				61,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				598,100	16
Less: Water sold				693,172	17
Losses and unaccounted for				(95,072)	18
Percent unaccounted for to the nearest whole percent (%)				-16%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
The Utility believes that the readings they receive from North Shore Water Commission are inaccurate. Because most of their meters are new the Utility believes they are correct.					
Maximum gallons pumped by all methods in any one day during reporting year				3,100	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
Hot weather and lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				1,380	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				3,225,800	26
If water is purchased: Vendor Name: NORTH SHORE WATER COMMISSION					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
KLODE PARK	#1	4,200	50	36	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDPIPE			1
Location	2800 W. ROCHELL AVE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	ALLIS CHALMERS			5
Year Installed	1962			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,750			8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS			10
Year Installed	1962			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTH EAST	PLANT CLEARWELL	SOUTH EAST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1961	1961	1961	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	56	58	56	6
Total capacity in gallons	2,277,760	298,571	2,277,760	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	18.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	322	0	0	0	322	1	
M	D	3.000	310	0	0	0	310	2	
M	D	4.000	2,847	0	0	0	2,847	3	
P	D	4.000	50	0	0	0	50	4	
M	D	6.000	162,099	4	1,330	0	160,773	5	
P	D	6.000	1,973	130	0	0	2,103	6	
M	D	8.000	127,975	15	0	0	127,990	7	
P	D	8.000	8,285	1,226	0	0	9,511	8	
M	D	10.000	20,958	0	0	0	20,958	9	
M	D	12.000	64,532	0	0	0	64,532	10	
M	D	16.000	23,485	0	0	0	23,485	11	
M	D	24.000	70	0	0	0	70	12	
Total Within Municipality			412,906	1,375	1,330	0	412,951		
Total Utility			412,906	1,375	1,330	0	412,951		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	224	0	0	0	224		1
M	1.000	3,802	1	0	0	3,803		2
M	1.250	187	0	0	0	187		3
M	1.500	80	0	0	0	80		4
M	2.000	119	0	0	0	119		5
M	3.000	16	0	0	0	16		6
M	4.000	17	0	0	0	17	1	7
M	6.000	13	0	0	0	13		8
M	8.000	25	0	0	0	25		9
M	10.000	4	0	0	0	4		10
Total Utility		4,487	1	0	0	4,488	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,628	450	0	0	4,078	0	1
0.750	681	0	215	0	466	275	2
1.000	112	0	7	27	132	13	3
1.500	92	0	12	14	94	14	4
2.000	45	4	4	4	49	8	5
3.000	27	0	4	17	40	8	6
4.000	24	0	10	(4)	10	10	7
6.000	3	0	2	1	2	2	8
8.000	0	0	0	0	0	0	9
Total:	4,612	454	254	59	4,871	330	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,665	161	0	0	1	251	4,078	1
0.750	389	66	2	9	0	0	466	2
1.000	30	72	8	1	0	21	132	3
1.500	0	72	16	4	0	2	94	4
2.000	0	40	4	2	1	2	49	5
3.000	0	26	5	6	0	3	40	6
4.000	0	8	1	1	0	0	10	7
6.000	0	1	1	0	0	0	2	8
8.000	0	0	0	0	0	0	0	9
Total:	4,084	446	37	23	2	279	4,871	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	792	8	7		793	2
Total Fire Hydrants	792	8	7	0	793	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	275
Number of distribution system valves end of year:	895
Number of distribution valves operated during year:	251

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #673 Maintenance of Transmission and Distribution Mains
Decrease due to less main breaks than in the prior year.

A/C #675 Maintenance of Services
Decrease due to the Utility spending more time and effort in repairing services in the prior year.

A/C #677 Maintenance of Hydrants
The Utility undertook a Hydrant maintenance program in 2000.

A/C #903 Customer Records and Collection Expenses
During 1999 the Utility implemented a new computer system which required more time updating client records. Project was completed in 1999, therefore those costs were not incurred during 2000.

Water Utility Plant in Service (Page W-08)

Water Treatment Equipment - Klode Generator upgrade, Sludge system upgrade, Sludge Main, parking lot paving, underground tank removal.

Water Mains (Page W-17)

The water mains added during the year were financed by by cash held in the Water Utility.

Water Services (Page W-18)

Additional costs were incurred in 2000 for services that were already in existence. Also reconnect service on Iroquois Avenue.

Meters (Page W-19)

Adjustments due to a through analysis of Utility records.

Hydrants and Distribution System Valves (Page W-20)

The Utility is in the process of meeting the 50% requirement for 2001.
